

Form F-66 (IA-2) (6-30-2015)				
STATE OF IOWA  2015 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2015 Fairfield CITY OF _____ Fairfield _____, IOWA DUE: December 1, 2015		16205100200000 City of Fairfield 118 South Main Fairfield, IA 52556  (Please correct any error in name, address, and ZIP Code)		
WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.		
ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	5,303,181		5,303,181	5,058,320
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	5,303,181		5,303,181	5,058,320
Delinquent property taxes	0		0	
TIF revenues	154,982		154,982	
Other city taxes	1,094,921	0	1,094,921	1,126,273
Licenses and permits	127,533	0	127,533	45,250
Use of money and property	123,712	0	123,712	42,650
Intergovernmental	1,053,495	0	1,053,495	4,353,539
Charges for fees and service	760,293	7,290,651	8,050,944	8,184,429
Special assessments	5,173	0	5,173	1,000
Miscellaneous	5,849,462	1,175,000	7,024,462	5,412,000
Other financing sources	2,333,451	454,365	2,787,816	27,697,879
Total revenues and other sources	16,806,203	8,920,016	25,726,219	51,921,340
Expenditures and Other Financing Uses				
Public safety	2,075,098	0	2,075,098	2,517,458
Public works	979,583	0	979,583	922,740
Health and social services	0	0	0	10,500
Culture and recreation	1,813,023	0	1,813,023	2,024,863
Community and economic development	244,487	0	244,487	130,658
General government	964,777	0	964,777	769,551
Debt service	1,842,826	0	1,842,826	1,349,847
Capital projects	864,892	0	864,892	35,440,000
Total governmental activities expenditures	8,784,686	0	8,784,686	43,165,617
Business type activities	0	5,218,344	5,218,344	7,200,302
Total ALL expenditures	8,784,686	5,218,344	14,003,030	50,365,919
Other financing uses, including transfers out	1,151,395	1,636,421	2,787,816	1,197,879
Total ALL expenditures/And other financing uses	9,936,081	6,854,765	16,790,846	51,563,798
Excess revenues and other sources over (Under) Expenditures/And other financing uses	6,870,122	2,065,251	8,935,373	357,542
Beginning fund balance July 1, 2014	424,982	4,262,288	4,687,270	7,745,950
Ending fund balance June 30, 2015	7,295,104	6,327,539	13,622,643	8,103,492
Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.				
Indebtedness at June 30, 2015	Amount - Omit cents	Indebtedness at June 30, 2015	Amount - Omit cents	
General obligation debt	\$ 12,298,500	Other long-term debt	\$ 0	
Revenue debt	\$ 9,260,200	Short-term debt	\$ 0	
TIF Revenue debt	\$ 123,639			
		General obligation debt limit	\$ 23,431,852	
CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted	Mark (x) one <input type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk Joy Messer	Telephone ———→	Area Code 641	Number 472-6193	Extension
Signature of Mayor or other City official (Name and Title)			Date signed	
PLEASE PUBLISH THIS PAGE ONLY				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 CITY OF Fairfield						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an <b>X</b> in the appropriate box on this sheet ONLY					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	<b>Section A - TAXES</b>											1
2	<b>Taxes levied on property</b>	2,831,916	891,893		1,378,148	201,224		5,303,181			5,303,181	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	2,831,916	891,893		1,378,148	201,224		5,303,181		T01	5,303,181	4
5	Delinquent property taxes							0		T01	0	5
6	<b>Total property tax</b>	2,831,916	891,893		1,378,148	201,224	0	5,303,181			5,303,181	6
7	<b>TIF revenues</b>			154,982				154,982		T01	154,982	7
8	<b>Other city taxes</b>											
8	Utility tax replacement excise taxes	88,794						88,794		T15	88,794	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9
10	Parimutuel wager tax							0		C30	0	10
11	Gaming wager tax							0		C30	0	11
12	Mobile home tax							0		T19	0	12
13	Hotel/motel tax		168,665					168,665		T19	168,665	13
14	Other local option taxes		837,462					837,462		T09	837,462	14
15	<b>TOTAL OTHER CITY TAXES</b>	88,794	1,006,127	0	0	0	0	1,094,921	0		1,094,921	15
16	<b>Section B - LICENSES AND PERMITS</b>	127,533						127,533		T29	127,533	16
17	<b>Section C - USE OF MONEY AND PROPERTY</b>											17
18	Interest	3,303						3,303		U20	3,303	18
19	Rents and royalties	1,200						1,200		U40	1,200	19
20	Other miscellaneous use of money and property					119,209		119,209		U20	119,209	20
21								0			0	21
22	<b>TOTAL USE OF MONEY AND PROPERTY</b>	4,503	0	0	0	119,209	0	123,712	0		123,712	22
23												23
24	<b>Section D - INTERGOVERNMENTAL</b>											24
25												25
26	<b>Federal grants and reimbursements</b>											26
27	Federal grants							0		B89	0	27
28	Community development block grants		12,787					12,787		B50	12,787	28
29	Housing and urban development							0		B50	0	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes							0		B30	0	31
32								0			0	32
33	<b>Total Federal grants and reimbursements</b>	0	12,787	0	0	0	0	12,787	0		12,787	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF Fairfield						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		984,090					984,090		C46	984,090	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants					37,025		37,025		C89	37,025	49				
50	Iowa Department of Transportation					19,593		19,593		C89	19,593	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim							0		C89	0	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	0	984,090	0	0	56,618	0	1,040,708	0		1,040,708	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions							0			0	63				
64	Library service							0		D89	0	64				
65	Township contributions							0		D89	0	65				
66	Fire/EMT service							0		D89	0	66				
67								0		D89	0	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	0	0	0	0	0	0	0	0		0	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	0	996,877	0	0	56,618	0	1,053,495	0		1,053,495	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	2,480,969	A91	2,480,969	73				
74	Sewer	1,863						1,863	3,831,892	A8Ø	3,833,755	74				
75	Electric							0		A92	0	75				
76	Gas							0		A93	0	76				
77	Parking							0		A6Ø	0	77				
78	Airport							0	128,387	AØ1	128,387	78				
79	Landfill/garbage							0	564,743	A81	564,743	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF Fairfield						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0	284,660	A50	284,660	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees	18	18,155					18,173		A89	18,173	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges	138,755						138,755		A89	138,755	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges		68,963					68,963		A44	68,963	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges							0		A03	0	98				
99	Library charges	109,893						109,893		A89	109,893	99				
100	Park, recreation, and cultural charges	422,646						422,646		A61	422,646	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify							0			0	102				
103								0			0	103				
104	TOTAL CHARGES FOR SERVICE	673,175	87,118	0	0	0	0	760,293	7,290,651		8,050,944	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS	5,173						5,173		U01	5,173	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	1,920	5,825,331					5,827,251		U99	5,827,251	108				
109	Deposits and sales/fuel tax refunds							0		U99	0	109				
110	Sale of property and merchandise							0	1,175,000	U11	1,175,000	110				
111	Fines	22,211						22,211		U30	22,211	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify							0			0	113				
114								0			0	114				
115								0			0	115				
116								0			0	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	24,131	5,825,331	0	0	0	0	5,849,462	1,175,000		7,024,462	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF Fairfield						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	3,755,225	8,807,346	154,982	1,378,148	377,051	0	14,472,752	8,465,651		22,938,403	121				
122												122				
123	Section H - OTHER FINANCING SOURCES											123				
124	Proceeds of capital asset sales							0		NR	0	124				
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125				
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126				
127	Regular transfers in and interfund loans	1,150,324			542,370	640,757		2,333,451	454,365		2,787,816	127				
128	Internal TIF loans and transfers in							0			0	128				
129								0			0	129				
130								0			0	130				
131	TOTAL OTHER FINANCING SOURCES	1,150,324	0	0	542,370	640,757	0	2,333,451	454,365		2,787,816	131				
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	4,905,549	8,807,346	154,982	1,920,518	1,017,808	0	16,806,203	8,920,016		25,726,219	132				
133												133				
134	Beginning fund balance July 1, 2014	530,798	678,972	219,700	-178,002	-826,486		424,982	4,262,288		4,687,270	134				
135												135				
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	5,436,347	9,486,318	374,682	1,742,516	191,322	0	17,231,185	13,182,304		30,413,489	136				
137												137				
138												138				
139												139				
140												140				
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153												153				
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157												157				
158												158				
159												159				

Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 CITY OF Fairfield							<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	1,185,167	354,597					1,539,764		E62	1,539,764	2
3	Purchase of land and equipment		34,977					34,977		G62	34,977	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation	30,979						30,979		E89	30,979	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	384,753	80,460					465,213		E24	465,213	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	4,165						4,165		E32	4,165	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	1,605,064	470,034	0	0	0	0	2,075,098			2,075,098	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF Fairfield		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		927,507					927,507		E44	927,507	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation							0		E44	0	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation							0		E44	0	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation	52,076						52,076		E89	52,076	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	52,076	927,507	0	0	0	0	979,583			979,583	80

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF Fairfield							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
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115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF Fairfield						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)				
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	413,502	49,025					462,527		E52	462,527	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation	23,524	1,656					25,180		E61	25,180	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	240,862	25,509					266,371		E61	266,371	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	770,072	46,027					816,099		E61	816,099	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	27,000						27,000		E03	27,000	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation	50,534	165,312					215,846		E61	215,846	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	1,525,494	287,529	0	0	0	0	1,813,023			1,813,023	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation		114,362					114,362		E89	114,362	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation		26,000					26,000		E89	26,000	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	71,081	21,669					92,750		E29	92,750	148
149	Purchase of land and equipment	11,375						11,375		G29	11,375	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	82,456	162,031	0	0	0	0	244,487			244,487	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF Fairfield						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	<b>Section F — GENERAL GOVERNMENT</b>											159
160	Mayor, council and city manager — Current operation	19,205	1,581					20,786		E29	20,786	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	657,282	32,052					689,334		E23	689,334	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation			152,662				152,662		E25	152,662	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation		101,262					101,262		E31	101,262	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction		733					733		F31	733	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	<b>TOTAL GENERAL GOVERNMENT</b>	676,487	135,628	152,662	0	0	0	964,777			964,777	176
177	<b>Section G — DEBT SERVICE</b>		80,563		1,762,263			1,842,826			1,842,826	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	<b>TOTAL DEBT SERVICE</b>	0	80,563	0	1,762,263	0	0	1,842,826			1,842,826	182
183	<b>Section H — REGULAR CAPITAL PROJECTS — Specify</b>										0	183
184	Seal Coatng,Traffic Stujdy					204,028		204,028			204,028	184
185	Streets					660,864		660,864			660,864	185
186								0			0	186
187	<b>Subtotal Regular Capital Projects</b>	0	0	0	0	864,892	0	864,892			864,892	187
188	<b>— TIF CAPITAL PROJECTS — Specify</b>										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	<b>Subtotal TIF Capital Projects</b>	0	0	0	0	0	0	0			0	192
193	<b>TOTAL CAPITAL PROJECTS</b>	0	0	0	0	864,892	0	864,892			864,892	193
194	<b>TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES</b>	3,941,577	2,063,292	152,662	1,762,263	864,892	0	8,784,686			8,784,686	194
195	<b>(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)</b>											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF Fairfield					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	<b>Section I — BUSINESS TYPE ACTIVITIES</b>											197
198	Water — Current operation								2,402,918	E91	2,402,918	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								1,949,665	E80	1,949,665	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation								136,732	E01	136,732	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation								522,602	E81	522,602	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation								206,427	E50	206,427	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF Fairfield						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	<b>Section I — BUSINESS TYPE ACTIVITIES — Cont.</b>											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	<b>TOTAL BUSINESS TYPE ACTIVITIES</b>								5,218,344		5,218,344	251
252												252
253	<b>TOTAL EXPENDITURES (Sum of lines 194 and 251)</b>	3,941,577	2,063,292	152,662	1,762,263	864,892	0	8,784,686	5,218,344		14,003,030	253
254	<b>Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT</b>									NE		254
255	Regular transfers out		1,151,395					1,151,395	1,636,421		2,787,816	255
256	Internal TIF loans/repayments and transfers out							0			0	256
257								0			0	257
258	<b>TOTAL OTHER FINANCING USES</b>	0	1,151,395	0	0	0	0	1,151,395	1,636,421		2,787,816	258
259	<b>TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)</b>	3,941,577	3,214,687	152,662	1,762,263	864,892	0	9,936,081	6,854,765		16,790,846	259
260												260
261	<b>Ending fund balance June 30, 2015:</b>											261
262	<b>Governmental:</b>											262
263	<b>Nonspendable</b>	0	0	0	0	0	0	0			0	263
264	<b>Restricted</b>	0	6,271,631	222,020	-19,747	0	0	6,473,904			6,473,904	264
265	<b>Committed</b>	1,494,770	0			-673,570	0	821,200			821,200	265
266	<b>Assigned</b>	0	0	0	0	0	0	0			0	266
267	<b>Unassigned</b>	0	0	0	0	0	0	0			0	267
268	<b>Total Governmental</b>	1,494,770	6,271,631	222,020	-19,747	-673,570	0	7,295,104			7,295,104	268
269	<b>Proprietary</b>								6,327,539		6,327,539	269
270	<b>Total ending fund balance June 30, 2015</b>	1,494,770	6,271,631	222,020	-19,747	-673,570	0	7,295,104	6,327,539		13,622,643	270
271	<b>TOTAL REQUIREMENTS (Sum of lines 259 and 270)</b>	5,436,347	9,486,318	374,682	1,742,516	191,322	0	17,231,185	13,182,304		30,413,489	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF Fairfield

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments
Correction.....	M05 \$ 0
Health.....	M32 0
Highways.....	M44 0
Transit subsidies.....	M94 0
Libraries.....	M52 0
Police protection.....	M62 0
Sewerage.....	M80 0
Sanitation.....	M81 0
All other.....	M89 \$ 0

Purpose	Amount paid to State
Highways.....	L44 \$
All other.....	L89 \$

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents	
Total salaries and wages paid.....	Z00 \$	3,429,632

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 4,058,323	29U \$	39U \$ 407,400	49U \$	49U \$	49U \$ 3,650,923	49U \$	I91 \$ 60,725
2. Sewer utility	19U 5,526,322	29U	39U 309,533	49U	49U	49U 5,216,789	49U	I89 120,880
3. Electric utility	19U	29U	39U	49U	49U	49U		I92
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89
9. G.O. Other-Specify	19U 9,095,873	29U 3,775,000	39U 1,762,263	49U 12,298,500	49U 123,639	49U	49U	I89 319,763
10. LOST	19U 473,051	29U	39U 80,563	49U	49U	49U 392,488	49U	I89 15,063
11.	19U	29U	39U	49U	49U	49U	49U	I89
12.	19U	29U	39U	49U	49U	49U	49U	I89
13.	19U	29U	39U	49U	49U	49U	49U	I89
14.	19U	29U	39U	49U	49U	49U	49U	I89
Total long-term debt	19,153,569	3,775,000	2,559,759	12,298,500	123,639	9,260,200	0	516,431

B. Short-term debt

	Amount - Omit cents	
Outstanding as of JULY 1, 2014	61V \$	
Outstanding as of JUNE 30, 2015	64V \$	

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15 Actual valuation -- January 1, 2013

	Amount - Omit cents		
\$	468,637,045	x .05 = \$	23,431,852

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$ 13,622,643	\$			13,622,643

REMARKS

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Continued on next page

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